FIXED ASSET SYSTEM (FAS)..1

TRANSACTION CODE DECISION TABLE...1

FIXED ASSET SYSTEM (FAS)

TRANSACTION CODE DECISION TABLE

INTRODUCTION

In this chapter:

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✓ Edit Indicators and Data Elements

✓ Key Processing Information

✓ Register Number processing

✓ File Postings

Large automated accounting systems are typically controlled through logic that is incorporated into the system's software. In FAS, the majority of the processing logic is contained in tables. The State Controller's Office (SCO) maintains most of these tables, including the Transaction Code Decision Table

FEATURES OF THE TRANSACTION CODE DECISION TABLE

Transaction Codes, and the corresponding entries in the Transaction Code Decision Table, help to accurately record individual accounting events. The table and codes specify how the transaction will be posted to the STARS financial files.

The FAS Transaction Code Decision Table identifies the data element coding and editing requirements of each asset event. This table is screen 31 (S031) in the FAS Main Menu.

Example of the Transaction Code Decision Table for transaction code AD1

```
VERSION 3.1  FAS - TRANSACTION CODE DECISION TABLE MAINTENANCE/INQUIRY  S031
 FUNCTION: R  (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)


 FAS TC AP1 TITLE: RECORD THE PURCHASE OF LAND - FAS
 AGYSFX     LOCAT1 R  PRP NO R  CMP NO R  QUANTY R  QTY UN R  CLS CD R  CLSSFX
 INSIND     CAPIND R  CON CD R  U LIFE R    FUND R    FDTL     ACQMTH R  ST MTH R
 AGYMTH     ADT DT R  DEPRDT N  ADTAMT R  ST DPR N  AGYDPR N  REP VL R  REFPRP
 REFCMP     RESPNM    RMBILL R    CDOC R  DISPMD N  DISP % N    OWNER R  INSERV R
 SAL VL N   STATUS R  LOCAT2

 REGIST 2   TRANTP 1    BUDU R  FNMTCH    RCMTCH N                      APPLVL 3
 GEN-GVT TC: 8GD    GEN-PRO TC: 8FD    GVTFND: 0700   GOV GL: 1701  PROP GL  1701
 GEN-FAS TC:
 FILE                      A/S   FIELD                    A/S   FIELD
 POSTING    ACQ/DISP:        +    01
            STWD ACCUM DEPR:
            AGY ACCM DEPR:
            REPLACEMENT VAL: +    08
            SALVAGE VAL:


 EFF-START-DATE:          EFF-END-DATE:            LAST-PROC-DATE: 09192001
                                                     INTERRUPT:
 Z07 NEXT RECORD SUCCESSFULLY READ
 PLEASE ENTER FUNCTION
```

In the example above, **R** is entered in the **FUNTION** field and **AP1** in the **FAS TC** field. Press ENTER to return a screen that displays the edit indicators for the data elements. These 'indicate' which data elements are required, optional, etc., for a specific transaction (or transaction code) – in this case, transaction code AP1 for recording the purchase of land in FAS. The edit indicators are:

- **R** - The data element is **required** on the transaction, however it may either be manually entered or looked up based on one of the other data elements entered.
- **N** - The data element is **not allowed** to be entered on the transaction.
- **Blank** - The data element is **optional** and may be manually entered, looked up, or left blank.
- **I** - The data element must be coded on **input**.

DATA ELEMENTS AND DEFINITIONS

The following table describes each of the data elements and identifies the transactions for which they are required, optional, etc.:

Data Element	Description	Which transactions require the data or not
AGY SFX	Agency Suffix is an informational field that may be used by the agencies for indexing assets.	- Acquisitions - Optional - Dispositions - Optional - Adjustments – Optional - Depreciation - Not Allowed - Gains / Losses - Not Allowed
LOCAT 1	Location 1 is a data element used by Risk Management and the agencies to record where an asset is located, and by Risk Management for insurance purposes.	- Acquisitions - Required - Dispositions - Optional - Adjustments - Optional - Depreciation - Not Allowed - Gains / Losses - Not Allowed
PROP NO	Property Number is the State tag number (or other unique identifier) for each asset. The property number is an important element to the majority of FAS files and is usually a required entry.	Always required
COMP NO	Component Number is an important element to the majority of FAS files and is usually a required entry.	Always required
QTY	Quantity is an information field typically used with real property for the number of units, such as how many acres, square feet, etc.	- Acquisitions - Optional - Dispositions - Optional - Adjustments - Optional - Depreciation - Not Allowed - Gains / Losses - Not Allowed

Data Element	Description	Which transactions require the data or not
QTY UNT	Quantity Unit is an information field used to identify what type of unit the quantity measures (i.e. ACRE, SQFT, etc.).	• Required for acquisitions of real property
CLS CD	Class Code is a table-driven field used to categorize the asset. The general ledger asset account should be impacted by transactions against the property.	• Acquisitions – Required • Dispositions - Not Allowed • Adjustments - Optional (there are edits to ensure that the class code change remains with the same major asset class.) • Depreciation- Not Allowed • Gains / Losses - Not Allowed
CLS SFX	Class Suffix is a table-driven field used by the agency to further detail the class codes.	• Acquisitions - Optional • Dispositions - Optional • Adjustments - Optional • Depreciation - Not Allowed • Gains / Losses - Not Allowed
INS IND	Insurance Indicator is a table-driven field used by Risk Management and agencies to identify how an asset is to be insured and to describe the type of coverage for the asset.	• Acquisitions - Required • Dispositions - Not Allowed • Adjustments - Optional • Depreciation - Not Allowed • Gains / Losses - Not Allowed
CAP IND	Capital Indicator indicates if an asset is to be capitalized.	• Acquisitions - Required • Dispositions - Not Allowed • Adjustments - Not Allowed • Depreciation - Not Allowed • Gains / Losses - Not Allowed
COND CD	Condition Code is an information field used by agencies to record the general condition of the asset.	• Acquisitions - Required • Dispositions - Not Allowed • Adjustments - Optional • Depreciation - Not Allowed • Gains / Losses - Not Allowed
U LIFE	Useful Life is a field used to calculate depreciation. It is usually looked up from the Class Code Descriptor (FD02) table.	• Acquisitions - Required • Dispositions - Not Allowed • Adjustments - Optional • Depreciation - Not Allowed • Gains / Losses - Not Allowed

Data Element	Description	Which transactions require the data or not
FUND	The Fund indicator is a table-driven field used with interface to STARS and CAFR reporting.	• Acquisitions - Required • Dispositions - Not Allowed • Adjustments - Most Often Not Allowed, with exceptions • Depreciation - Not Allowed • Gains / Losses - Not Allowed
FUND DT	Fund Detail is a table-driven field used with interface to STARS.	• Acquisitions - Required • Dispositions - Not Allowed • Adjustments - Most Often Not Allowed, with exceptions • Depreciation - Not Allowed • Gains / Losses - Not Allowed
ACQ MTH	Acquisition Method is a table-driven field used to record the original method used to acquire the asset.	• Acquisitions - Required • Dispositions - Not Allowed • Adjustments - Not Allowed • Depreciation - Not Allowed • Gains / Losses - Not Allowed
ST MTH	State Depreciation Method is a field used to determine the depreciation method used for the calculated statewide depreciation.	• Acquisitions - Required • Dispositions - Not Allowed • Adjustments - Optional • Depreciation - Not Allowed • Gains / Losses - Not Allowed
AGY MTH	Agency Depreciation Method is a field used for an agency to book depreciation using a different depreciation method than the method used for statewide depreciation.	• Acquisitions - Required • Dispositions - Not Allowed • Adjustments - Optional • Depreciation - Not Allowed • Gains / Losses - Not Allowed
ADT DT	The Acquisition, Disposition, Transaction Date indicator is a field necessary for any transaction impacting the history file.	• Required for all transactions. This indicator is often looked up from the reference record.
DEPR DT	Depreciation Date is a field used to indicate the transaction date of a depreciation expense and to populate the last depreciation date on the property file.	• Acquisitions - Not Allowed. Optional on the transaction codes that would be used for manual depreciation. • Dispositions - Not Allowed • Adjustments - Not Allowed • Depreciation - Required • Gains / Losses - Not Allowed

Data Element	Description	Which transactions require the data or not
ADT AMT	The ADT Amount field is used for the Acquisition, Disposition, and Transaction Amount. It is required on most financial transactions other than depreciation.	• Acquisitions - Required • Dispositions - Required • Adjustments - Varies, depending on Adjustment • Depreciation - Not Allowed • Gains / Losses - Required
ST DPR	The State Depreciation Amount is used for Statewide Depreciation. Typically, depreciation transactions will be system-generated.	• Required for any transactions that are expensing depreciation or removing accumulated depreciation.
AGY DPR	The Agency Depreciation amount is used for Agency Depreciation. Agencies have the option to use a different depreciation method, or capitalization threshold, thereby having different depreciation amounts. Typically, depreciation transactions will be system-generated..	• Required for any transactions that are expensing depreciation or removing accumulated depreciation
REP VL	Replacement Value is the field used to record the cost to replace the asset. This value is used for insurance purposes.	• Acquisitions - Required • Dispositions - Not Allowed • Changes - Specific change transaction codes are set up for a mass increase /decrease to the replacement value for inflationary adjustments, etc. • Adjustments - Varies, depending on Adjustment • Depreciation - Not Allowed • Gains / Losses - Not Allowed
REF PRP	Reference Property Number is the field containing the property number entered in STARS and passed to the FAS Hold File.	• Usually required for all transactions processed through STARS and all system-generated transactions. • Usually optional for all transactions input directly in FAS.

Data Element	Description	Which transactions require the data or not
REF CMP	Reference Component Number contains the component number that was entered in STARS and passed to the FAS Hold File.	• Usually required for all transactions processed through STARS and all system generated transactions. • Usually optional for all transactions input directly in FAS.
RESP NM	Responsible Last Name is a table-driven field that is recommended to track inventory responsibility.	• Usually optional for all transactions that are directly input, and not allowed for system-generated transactions.
RM BILL	Risk Management Bill code is a table-driven field that is required for data download to Risk Management.	• Agencies have the option accepting the default of 1000, or they may choose to set up cost center codes for the insurance billing process.
CDOC	Current Document Number is a field that represents the current document number used on the STARS transaction. Agencies can use the field to correlate a property record to the original purchase transaction in STARS.	• Acquisitions - Optional • Dispositions - Optional • Changes - Optional • Adjustments - Varies, depending on Adjustment • Depreciation - Not Allowed • Gains / Losses - Not Allowed
DISP MD	Disposition Method is a table-driven field used to record the method used to dispose of an asset. The table entries should tie to the Board of Examiners Asset Disposal Form disposition options.	• Acquisitions - Not Allowed • Dispositions - Required • Changes - Not Allowed • Adjustments - Required for Removal Adjustments, others vary • Depreciation - Not Allowed • Gains / Losses - Not Allowed
DISP %	Disposition Percentage is a field used to record the percentage of an asset being disposed.	• Acquisitions - Not Allowed • Dispositions - Required • Changes - Not Allowed • Adjustments - Required for Removal Adjustments, others vary • Depreciation - Not Allowed • Gains / Losses - Not Allowed

Data Element	Description	Which transactions require the data or not
OWNRSHP	The Ownership indicator is a table-driven field to record the ownership of the asset. The ownership information is needed for statewide reporting, federal property inventory reports, etc.	• Acquisitions - Required • Dispositions - Optional • Changes - Not Allowed • Adjustments - Required for Removal Adjustments, others vary • Depreciation - Not Allowed • Gains / Losses - Not Allowed
INSRV DT	In-Service Date is a field used to place the asset in service for reporting and depreciation expense.	• Acquisitions - Required, except Work In Process • All Others - Not Allowed
SAL VAL	Salvage Value is a field used when calculating depreciation expense.	• Acquisitions - Optional • Dispositions - Not Allowed • Changes - Not Allowed • Adjustments - Not Allowed • Depreciation - Not Allowed • Gains / Losses - Not Allowed
STATUS	Status Code is a field used to specify if the asset is "in use", "idle", "stored", or "disposed".	• Acquisitions - Required • Dispositions - Required • Changes - Optional • Adjustments - Required • Depreciation - Not Allowed • Gains / Losses - Not Allowed
LOCAT 2	Location 2 is an information field used by agencies to identify the physical location of an asset.	• Acquisitions - Required • Dispositions - Optional • Adjustments - Optional • Depreciation - Not Allowed • Gains / Losses - Not Allowed

KEY PROCESSING INFORMATION

Data Element	Definition

Data Element	Definition
REGIST	The **Register Number** is used extensively in the internal working of FAS. The different types of transactions (Acquisitions, Dispositions, Adjustments, etc.) have different edit requirements, different logic, and are processed differently. FAS uses the following register types: Register 1 - Acquisition (from STARS) Register 2 - Acquisition (from FAS) Register 3 - Replacement Revaluation Register 4 - Gain / Loss / Depreciation Removal Register 5 - Disposition Register 6 - Depreciation Register 7 - Adjustment to Original Amount (230R) Register 8 - Non-Financial Change Register A - Current Year Asset Removal Register B - Prior Year Asset Removal Register C - Add back a property previously Removed
TRANTP	**Transaction Type** – The transaction type identifies the origination point of the transaction. • Type "0" indicates that the transaction originated in STARS – the transaction must be processed through the S033 screen. • Type "1" indicates the transaction originated in FAS – the transaction must be processed through the S035 screen.
BUDU	**Budget Unit** – Edit Indicator for the Funding Source Screen Budget Unit Field.
FNMATCH	**Fund Match** – Edit Indicator for Fund Match. If the transaction requires that the FAS Hold File Fund Source matches the FAS Property File Fund Source then this indicator will be a 'M'.
RCMATCH	**Record Match** – Processing edit indicator for matching records to the FAS Property File. If this field is 'M', then the Property Number and Component Number used on the transaction must exist on the FAS Property File. This is required for transactions such as dispositions, because you cannot dispose of a property that is not on the system.
APPLVL	**Approval Level** – Indicates the required release approval level for posting the transaction. • Generally Non-financial changes (Replacement Revaluation) transaction codes have an approval level of 2. • Acquisition transaction codes have an approval level of 3. Dispositions have an approval level of 4 • Inactivate Adjustments (correction to a record) transaction codes have an approval level of 7 • System Generated transactions codes have an approval level of 8.
GEN-GVT-TC	**Generated Governmental Transaction Code** – The STARS Transaction code generated for transactions with a governmental funding source.

Data Element	Definition
GEN-PRO-TC	**Generated Proprietary Transaction Code** – The STARS Transaction code generated for transactions with a proprietary funding source.
GVTFUND	**Governmental Fund** – Fund number used to post assset information in the STARS General Ledger.
GOV GL PRO GL	**Governmental General Ledger Account** **Proprietary General Ledger Account** The General Ledger account passed to STARS with the generated transaction codes. The generated transaction codes contain one general ledger account and FAS provides the offsetting entry general ledger account number.
GEN FAS TC	**Generated FAS Transaction Code** – A FAS Transaction Codes may generate another FAS transaction code, such as removing depreciation on a disposition, gains or losses on sales, etc. FAS transaction codes may also be generated due to Register processing logic and the use of descriptor tables FD16 and/or FD02

REGISTER NUMBER PROCESSING

The following is a description of the processing that occurs with the various Register Numbers described above.

Register	Description of processing
Register 1 – Acquisition (from STARS)	• Transactions deleted from the FAS Hold file are separated into file DAF.S80.BKUP.FF7A for reporting and audit of deleted items. • Funding source reconciliation edit • Funding sources posted to FP • Acquisition date required • Acquisition date will default to the transaction acquisition date
Register 2 – Acquisition (from FAS	• If amount is optional then a zero amount is allowed. This is for transfers when the book value has been fully depreciated to zero. • Funding source reconciliation edit • Acquisition date will default to the transaction acquisition date • Funding sources are posted to the property file
Register 3 – Replacement Revaluation	• Funding source reconciliation edit
Register 4 – Gain / Loss / Depreciation Removal	• Acquisition amount and the state depreciation amount indicators have to be required or optional. • Funding source reconciliation edit

Register	Description of processing
Register 5 – Disposition	• Skips the acquisition amount edit, if the amount is not entered • Funding source reconciliation edit • The disposition percent has to be 1.00 for final disposition and status code must be D • The disposition date cannot be less that the acquisition date • Register 7 - Adjustment to Original Amount (230R)
Register 6 – Depreciation	• Depreciation runs when STARS D61 table has Y in the 26th byte of the reference data and the FAS batch run flag is set to "Y" on the System Management Table. Typically, the D61 table is set for FAS depreciation to run the last working day of the month
Register 7 - Adjustment to Original Amount (230R)	• Allows zero in the ADT Amount field

FILE POSTINGS

There are five transaction amount fields in FAS
- Acquisition / Disposition / Transaction Amount (ADT Amount)
- Statewide Depreciation
- Agency Depreciation
- Replacement Value
- Salvage Value

The edit indicators discussed above are used to determine which of these amounts are required, optional, or not allowed with the transaction. The File Posting indicates the property file 'bucket' where the amount will be posted. The following are the property file buckets:

Edit Indicator	Description
01	Original Amount (positive balance)
02	Agency Disposition Adjustment Amount (negative balance)
03	Not currently used
04	Salvage Amount (negative balance)
05	State Accumulated Depreciation Amount (negative balance)
06	Agency Accumulated Depreciation Amount (negative balance)
07	Disposition Amount (negative balance)
08	Replacement Amount (positive balance)
09	Gain Amount (positive balance)
10	Loss Amount (negative balance)
11	Positive Adjustment Amount (positive balance)
12	Negative Adjustment Amount (negative balance)
13	Statewide Liquidated Depreciation (positive balance)
14	Not currently used